

SENATE BILL 1345

By Summerville

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 2, relative to sales of food.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-228, is amended by deleting the section in its entirety and by substituting instead the following:

67-6-228. The retail sale of prepared food, alcoholic beverages, candy, dietary supplements and tobacco shall be taxed at the rate levied on the sale of tangible personal property at retail by § 67-6-202.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.